



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF SOMERS WATER UTILITY

Principal Office: 7511 12TH ST
P.O. BOX 197
SOMERS, WI 53171

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF SOMERS WATER UTILITY**Utility Address:** 7511 12TH ST
P.O. BOX 197
SOMERS, WI 53171**When was utility organized?** 1/1/1993**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS JEAN M. ANDERSON**Title:** FINANCIAL MANAGER**Office Address:** TOWN OF SOMERS
7511 12ST STREET
P.O. BOX 197
SOMERS, WI 53171**Telephone:** (262) 859 - 2822**Fax Number:** (262) 859 - 2331**E-mail Address:** jandersonsomers@yahoo.com

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MS CAROL FISCHER**Title:** CHAIRMAN**Office Address:**
7511 12TH ST
P.O. BOX 197
SOMERS, WI 53171**Telephone:** (262) 859 - 2822**Fax Number:** (262) 859 - 2331**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MS KATHY HOPPE**Title:** CPA**Office Address:** HOPPE AND ORENDORFF, S.C.

3916 67TH ST

KENOSHA, WI 53142

Telephone: (262) 657 - 7716**Fax Number:** (262) 657 - 6191**E-mail Address:****Date of most recent audit report:** 6/2/2000**Period covered by most recent audit:** 01/01/1999 TO 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR. WILLIAM MORRIS**Title:** PUBLIC WORKS COORDINATOR**Office Address:**

7511 12 STR

P.O. BOX 197

SOMERS, WI 53171

Telephone: (262) 859 - 2822**Fax Number:** (262) 859 - 2331**E-mail Address:****Name:** MRS. KAY GOERGEN**Title:** TOWN CLERK/TREASURER**Office Address:** TOWN OF SOMERS

P.O. BOX 197

SOMERS, WI 53171

Telephone: (262) 859 - 2822**Fax Number:** (262) 859 - 2332**E-mail Address:**

Name of utility commission/committee: SOMERS WATER UTILITY COMMISSION

Names of members of utility commission/committee:

MR WILLIAM F. CANTWELL, SUPERVISOR

MS CAROL FISCHER, TOWN CHAIRMAN

MR BENJAMIN HARBACH, SUPERVISOR

MR LARRY HARDING, SUPERVISOR

MR VERN WIENKE, SUPERVISOR

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an

IDENTIFICATION AND OWNERSHIP

outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: KENOSHA WATER UTILITY
4401 GREENBAY RD
KENOSHA, WI 53142

Contact Person: MS CATHY BRNAK
Title: FINANCIAL MANAGER

Telephone: (262) 653 - 4300

Fax Number: (262) 653 - 4320

E-mail Address:

Contract/Agreement beginning-ending dates: 2/27/1990 12/31/2999

Provide a brief description of the nature of Contract Operations being provided:

kenosha water utility provides somers water utility with water

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	374,146	392,402	1
Operating Expenses:			
Operation and Maintenance Expense (401)	318,072	335,075	2
Depreciation Expense (403)	47,170	32,903	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,651	4,700	5
Total Operating Expenses	369,893	372,678	
Net Operating Income	4,253	19,724	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,253	19,724	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	2,571	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,392	10,212	9
Miscellaneous Nonoperating Income (421)	732	345	10
Total Other Income	7,124	13,128	
Total Income	11,377	32,852	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	11,377	32,852	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,238	4,502	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	18,238	4,502	
Net Income	(6,861)	28,350	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	536,183	505,151	19
Balance Transferred from Income (433)	(6,861)	28,350	20
Miscellaneous Credits to Surplus (434)	0	2,682	21
Miscellaneous Debits to Surplus--Debit (435)	14,188	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	515,134	536,183	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME ON DEPOSITS	64	4
INCOME LGIP	914	5
INTEREST SPECIAL ASSESSMENTS	4,460	6
INTEREST TAX ROLL	954	7
Total (Acct. 419):	6,392	
Miscellaneous Nonoperating Income (421):		
MISC. INCOME	732	8
Total (Acct. 421):	732	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
PRIOR PERIOD ADJUSTMENT DEPR EXP/RETAINED EARN/	14,188	12
Total (Acct. 435)--Debit:	14,188	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	374,146	0	0	0	374,146	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	374,146	0	0	0	374,146	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,032,150	2,918,744	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	354,250	296,163	2
Net Utility Plant	2,677,900	2,622,581	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	71,136	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	71,136	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(3,159)	(23,731)	8
Temporary Cash Investments (132)	1,082	27,053	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	91,681	99,709	11
Other Accounts Receivable (143)	0	77,193	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	46,396	32,422	14
Materials and Supplies (150)	17,033	14,046	15
Prepayments (165)	2,042	1,534	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	155,075	228,226	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,904,111	2,850,807	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	53,378	53,378	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	515,134	536,183	23
Total Proprietary Capital	568,512	589,561	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	189,581	245,573	26
Total Long-Term Debt	189,581	245,573	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	69,215	42,113	28
Payables to Municipality (233)	67,292	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,284	2,832	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	143,791	44,945	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	2,975	11,449	36
Total Deferred Credits	2,975	11,449	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,999,252	1,959,279	38
Total Liabilities and Other Credits	2,904,111	2,850,807	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,956,136	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	600				5
Construction Work in Progress (395)	75,414				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,032,150	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	354,250	0	0	0	9
Total Accumulated Provision	354,250	0	0	0	
Net Utility Plant	2,677,900	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	296,163				296,163	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,170				47,170	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	571				571	10
Other credits (specify):						11
0	0				0	12
Total credits	47,741	0	0	0	47,741	13
Debits during year						14
Book cost of plant retired	401				401	15
Cost of removal					0	16
Other debits (specify):						17
prior period adjustment	(10,747)				(10,747)	18
Total debits	(10,346)	0	0	0	(10,346)	19
Balance End of Year	354,250	0	0	0	354,250	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	17,033	14,046	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	17,033	14,046	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	53,378	1
Changes during year (explain):		
NONE	0	2
Balance end of year	53,378	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN #9002	06/30/1993	03/15/2003	5.00%	23,090	1
STATE TRUST FUND LONE #9007	01/06/1999	03/15/2003	5.25%	93,131	2
STATE TRUST FUND LOAN #9001	04/07/1997	03/15/2003	5.00%	73,360	3
Total for Account 224				189,581	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,649	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	4,649	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,159	7
PSC Remainder Assessment	490	8
Other (explain):		
NONE		9
Total payments and other debits	4,649	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	2,832	18,238	13,786	7,284	3
Subtotal	2,832	18,238	13,786	7,284	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,832	18,238	13,786	7,284	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,959,279	0	0	0	0	1,959,279	1
Add credits during year:							
For Services	5,000					5,000	2
For Mains	34,973					34,973	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,999,252	0	0	0	0	1,999,252	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT	71,136	2
Total (Acct. 124):	71,136	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	91,681	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	91,681	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELQ WATER PLACED ON TAX ROLL	30,078	12
PUBLIC FIRE PROTECTION	16,318	13
Total (Acct. 145):	46,396	
Prepayments (165):		
PREPAID INSURANCE	2,042	14
Total (Acct. 165):	2,042	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND/CASH	67,292	17
Total (Acct. 233):	67,292	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	2,975	18
Total (Acct. 253):	2,975	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,891,100	0	0	0	2,891,100	1
Materials and Supplies	15,539	0	0	0	15,539	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	325,206	0	0	0	325,206	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,979,265	0	0	0	1,979,265	6
Other (specify):					0	7
Average Net Rate Base	602,168	0	0	0	602,168	
Net Operating Income	4,253	0	0	0	4,253	8
Net Operating Income as a percent of						
Average Net Rate Base	0.71%	N/A	N/A	N/A	0.71%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	53,378	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	525,658	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	579,036	
Net Income		
Net Income	(6,861)	5
Percent Return on Proprietary Capital	-1.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Somers Water Utility continues to extend water service along 18th street and will go to Hwy 31

4. Estimated changes in revenues due to rate changes.

Rate change approved by Public Service Commission
Effective June 2000
will increase revenue from water customers in 2001 by 3 %

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Rate change effective June 2000

7. Any additional matters.

Other sales to public authorities: Down due to U.W. Parkside implementing conservation measures

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

The \$67,292 reported in Account 233 on page F-18, Due to General Fund/Cash is just what it implies. The Somers Water Utility continues to try to climb out of the proverbial hole that it has been in since its inception. The Utility will eventually stand on its own, hopefully without a full blown rate case. We continue to monitor our expenses closely, look for any possible leaks, extend needed water lines and encourage development along our designated corridors.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Mrs. Jean M. Anderson, Financial Manager
Town of Somers Water Utility
7511 12th Street
P.O. Box 197
Somers, WI 53171-0197

2000 Analytical Review DWCCA-5545-PJL

Dear Mrs. Anderson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide an explanation of the \$67,292 reported in Account 233 on page F-18 described as "DUE TO GENERAL FUND/CASH."
2. As directed in item number 7 of the head notes to the Property Tax Equivalent schedule on page W-7, please provide the date of the meeting during which the town authorized waiving the property tax equivalent as noted in the footnotes on page W-7.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
4. Please provide an explanation of how the utility arrived at the number reported on line one of Account 463, Public Fire Protection Service on page W-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5545.doc

Response received 9/4/01:
August 31, 2001

Peter J. Leege

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

Public Service Commission of Wisconsin

P.O. Box 7854

Madison, WI 53707

Re: DWCCA-5545-PJL

Dear Mr. Leege:

In response to your questions regarding the Town of Somers Water Utility Analytical Review.

1. The \$67,292 reported in Account 233 on page F-18, Due to General Fund/Cash is just what it implies. The Somers Water Utility continues to try to climb out of the proverbial hole that it has been in since its inception. The Utility will eventually stand on its own, hopefully without a full blown rate case. We continue to monitor our expenses closely, look for any possible leaks, extend needed water lines and encourage development along our designated corridors.

The Utility has taken the necessary steps to secure a short term loan from one of our sewer utilities and have documented said steps with the proper notes being executed. This short term note will appear at the end of the year 2001.

2. The Property Tax Equivalent schedule and the waiver by the Town was done by Resolution #97-23; December 9, 1997.

3. Water Operation & Maintenance Expenses changes by \$2000 or 30%

610 Purchased Water \$209,397 \$187,534 Better Leak Detection

620 Fuel power pumping 604 806 Increase gas/electric

660 Transportation Expense 2,032 4,936 Gas Prices/repair van # 682 Outside Contracted Serv. 5,032 7,796 Installed hydrants /settled contested bill with Audit Firm

686 Pensions/Benefits 19,800 31,099 Skyrocketing health care cost

4. Public Fire Protection should have been gradually increasing over the last couple of years due to the increase of hydrants. Our rate order

FINANCIAL SECTION FOOTNOTES

last couple of years due to the increase of hydrants. Our rate order includes 82,753 feet of mains, our records show that we have 78,817 feet. However, our hydrants have gone from the base rate of 130 hydrants to 158 hydrants. Keeping this in mind, 1998 public fire protection should have been \$63,774, we booked \$61,674. 1999 public fire protection should have been \$64,474, we booked \$61,674. 2000 public fire protection should have been \$70,799, we booked

\$78,600. The Water Utility needs all the income it can get, I overestimated the quarterly charge by \$2,901. Sorry. I'll issue a credit back to the Town next billing.

If there is anything else that I can help you with, please don't hesitate to let me know.

Sincerely,

Jean M. Anderson

Financial Manager

Town of Somers

cc Wm. Morris, Town Administrator

C. Fischer, Town Chairman

File

Did one final look at and discovered that the billing for Public Fire Protection done December 26th, should actually be in 2001. When I take that amount out of the revenue, the year to date amount would be \$62,281.50. Here is how I arrived at my calculations. Am I right?

1997 should have been \$61,674 it was \$61,674

1998 base (61,674 + 2100) 63,774 it was \$61,674

1999 base (61,674 + 2800) 64,474 it was \$61,674

2000 base 1/2(64,474) +

base 1/2(63,524 + 3400) 65,699 it was (\$78,600-16318.50)

\$62,281.50

TOTAL \$255,621 TOTAL \$247,303

FINANCIAL SECTION FOOTNOTES

Now there appears to be a balance due from the Town of \$8,318. Please help me sort this one out. Your rate orders use the base of 130 hydrants. When there is more, do we bill at \$100 per hydrants over and above the 130? Thanks for your help Pete.

Jean Anderson

12/12/01

Hi Jean:

Sorry for my slow response, finishing other reviews got put ahead of responses for a while. Here's the deal. Your calculations were either correct or you undercharged as follows:

1997: correct
1998: \$250 undercharge
1999: \$2,350 undercharge
2000: \$3,472 undercharge

So, the total undercharge that you should correct for in the 2001 annual report is \$6,072, which you would add to the \$62,281.50 you indicated that should be the charge for 2001. I'll fax you our calculations along with a blank worksheet that you can use for calculating the charge in the future. Please feel free to call us for assistance if you have any trouble coming up with the proper charge in the future.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	371,350	1
Total Sales of Water	371,350	
Other Operating Revenues		
Forfeited Discounts (470)	2,796	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,796	
Total Operating Revenues	374,146	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	216,513	5
General Operating Expenses (680-690)	101,559	6
Total Operation and Maintenance Expenses	318,072	
Other Operating Expenses		
Depreciation Expense (403)	47,170	7
Amortization Expense (404)	0	8
Taxes (408)	4,651	9
Total Other Operating Expenses	51,821	
Total Operating Expenses	369,893	
NET OPERATING INCOME	4,253	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	20	52	1
Commercial	2	90	204	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	110	256	
Metered Sales to General Customers (461)				
Residential	710	51,737	160,488	4
Commercial	72	37,950	86,771	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	782	89,687	247,259	
Private Fire Protection Service (462)	13		4,500	7
Public Fire Protection Service (463)	1		78,600	8
Other Sales to Public Authorities (464)	8	17,820	40,735	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	807	107,617	371,350	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	78,600	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	78,600	
Forfeited Discounts (470):		
Customer late payment charges	2,796	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,796	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,493	1
Purchased Water (610)	187,534	2
Fuel or Power Purchased for Pumping (620)	806	3
Chemicals (630)	0	4
Supplies and Expenses (640)	2,542	5
Repairs of Water Plant (650)	8,202	6
Transportation Expenses (660)	4,936	7
Total Plant Operation and Maintenance Expenses	216,513	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	41,886	8
Office Supplies and Expenses (681)	16,766	9
Outside Services Employed (682)	7,796	10
Insurance Expense (684)	3,648	11
Employees Pensions and Benefits (686)	31,099	12
Regulatory Commission Expenses (688)	41	13
Miscellaneous General Expenses (689)	323	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	101,559	
Total Operation and Maintenance Expenses	318,072	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,160	3
PSC Remainder Assessment		491	4
Other (specify): NONE			5
Total tax expense		4,651	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231360				3
County tax rate	mills		6.120410				4
Local tax rate	mills		3.097440				5
School tax rate	mills		10.760600				6
Voc. school tax rate	mills		1.855190				7
Other tax rate - Local	mills		0.999020				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.064020				10
Less: state credit	mills		1.731100				11
Net tax rate	mills		21.332920				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.097440				14
Combined School Tax Rate	mills		12.615790				15
Other Tax Rate - Local	mills		0.999020				16
Total Local & School Tax	mills		16.712250				17
Total Tax Rate	mills		23.064020				18
Ratio of Local and School Tax to Total	dec.		0.724603				19
Total tax net of state credit	mills		21.332920				20
Net Local and School Tax Rate	mills		15.457890				21
Utility Plant, Jan. 1	\$	2,826,215	2,826,215				22
Materials & Supplies	\$	14,046	14,046				23
Subtotal	\$	2,840,261	2,840,261				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,840,261	2,840,261				26
Assessment Ratio	dec.		0.863090				27
Assessed Value	\$	2,451,401	2,451,401				28
Net Local & School Rate	mills		15.457890				29
Tax Equiv. Computed for Current Year	\$	37,893	37,893				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	27,625	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	27,625	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	490,993	52,835	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	490,993	52,835	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	3,667	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	27,625	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	27,625	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			543,828	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	543,828	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			3,667	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	1,695,137	37,914	27
Fire Mains (344)	0	0	28
Services (345)	247,234	10,098	29
Meters (346)	92,759	6,804	30
Hydrants (348)	244,120	22,822	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,282,917	77,638	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	4,937	0	34
Office Furniture and Equipment (372)	9,284		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	7,034		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	3,274		39
Total General Plant	24,529	0	
Total utility plant in service directly assignable	2,826,064	130,473	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,826,064	130,473	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,733,051 27
Fire Mains (344)			0 28
Services (345)			257,332 29
Meters (346)	401		99,162 30
Hydrants (348)			266,942 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	401	0	2,360,154
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			4,937 34
Office Furniture and Equipment (372)			9,284 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,034 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,274 39
Total General Plant	0	0	24,529
Total utility plant in service directly assignable	401	0	2,956,136
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	401	0	2,956,136

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	10,378			10,378	1
February	9,890			9,890	2
March	10,007			10,007	3
April	10,324			10,324	4
May	11,225			11,225	5
June	11,497			11,497	6
July	13,505			13,505	7
August	13,662			13,662	8
September	11,899			11,899	9
October	12,738			12,738	10
November	9,786			9,786	11
December	10,537			10,537	12
Total for year	135,448	0	0	135,448	
Less: Measured or estimated water used in main flushing and water treatment during year				1,417	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				134,031	16
Less: Water sold				107,617	17
Losses and unaccounted for				26,414	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: ok					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					27
Point of Delivery: VARIOUS POINTS					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
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NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
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NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	45	0	0	0	45
M	D	3.000	5,661	0	0	0	5,661
M	D	6.000	17,411	0	0	0	17,411
P	D	6.000	2,496	0	0	0	2,496
M	D	8.000	21,795	0	0	0	21,795
M	S	8.000	4,063	0	0	0	4,063
P	D	8.000	7,517	0	0	0	7,517
M	D	12.000	20,086	0	0	0	20,086
P	S	12.000	2,098	0	0	0	2,098
M	D	16.000	250	0	0	0	250
M	S	16.000	758	0	0	0	758
M	S	18.000	50	0	0	0	50
M	D	24.000	1,098	271	0	0	1,369
M	S	30.000	140	0	0	0	140
Total Within Municipality			83,468	271	0	0	83,739
M	D	8.000	216	0	0	0	216
P	T	8.000	839	0	0	0	839
Total Outside of Municipality			1,055	0	0	0	1,055
Total Utility			84,523	271	0	0	84,794

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	511	0	0	0	511		1
M	1.000	176	5	0	0	181		2
M	1.500	55	0	0	0	55		3
M	2.000	18	0	0	0	18		4
M	3.000	11	0	0	0	11		5
M	4.000	1	0	0	0	1		6
M	6.000	3	0	0	0	3		7
Total Utility		775	5	0	0	780	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	720	16	13	0	723	0	1
0.750	10	12	6	0	16	0	2
1.000	28	13	0	0	41	0	3
1.500	20	2	0	0	22	0	4
2.000	24	0	0	0	24	0	5
3.000	6	0	0	0	6	0	6
4.000	1	0	0	0	1	0	7
6.000	2	2	0	0	4	0	8
Total:	811	45	19	0	837	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	686	21	0	2	4	10	723	1
0.750	14	2	0	0	0	0	16	2
1.000	23	13	0	1	0	4	41	3
1.500	2	16	0	1	0	3	22	4
2.000	0	17	0	1	0	6	24	5
3.000	0	2	0	0	4	0	6	6
4.000	0	0	0	1	0	0	1	7
6.000	0	2	0	2	0	0	4	8
Total:	725	73	0	8	8	23	837	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	157	6	0		163	2
Total Fire Hydrants	158	6	0	0	164	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	157
Number of distribution system valves end of year:	2
Number of distribution valves operated during year:	4

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Per request from Amanda Mau due to error found during rate case, metered residential gallons changed from 70,200 to 51,737.

PJL

7/18/02

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Water Operation & Maintenance Expenses changes by \$2000 or 30%

610 Purchased Water \$209,397 \$187,534 Better Leak Detection

620 Fuel power pumping 604 806 Increase gas/electric

660 Transportation Expense 2,032 4,936 Gas Prices/repair van # 682 Outside Contracted Serv. 5,032 7,796 Installed hydrants /settled contested bill with Audit Firm

686 Pensions/Benefits 19,800 31,099 Skyrocketing health care cost

Property Tax Equivalent (Water) (Page W-07)

The town of Somers has waived the property tax equiv. at this time.

Per review response:

The Property Tax Equivalent schedule and the waiver by the Town was done by Resolution #97-23; December 9, 1997.

Water Mains (Page W-15)

Water utility is running water mains along 18th st out to hwy 31. There are property owners along the path that are helping to offset the cost. A 24" main is being run for future use, the specials are levied at 8" cost.

Water Services (Page W-16)

added water service was levied through special assessments

Meters (Page W-17)

Utility recently underwent nearly a 100% change out of meters. No testing needed to be done.
